

1 HOWARD B. GROBSTEIN, CPA
2 Grobstein Teeple LLP
3 6300 Canoga Avenue, Suite 1500W
4 Woodland Hills, California 91367
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6 Facsimile: (818) 532-1120
7 Email: hgrobstein@gtfas.com

8 Proposed Accountants for Rosendo Gonzalez,
9 Chapter 7 Trustee

10 **UNITED STATES BANKRUPTCY COURT**
11 **CENTRAL DISTRICT OF CALIFORNIA**
12 **LOS ANGELES DIVISION**

13 In re

14 **BEVERLY MONIQUE MURRAY-**
15 **CALCOTE,**

16 Debtor.

Case No.: 2:17-bk-11972-RK

Chapter 7

**APPLICATION BY CHAPTER 7 TRUSTEE
FOR AUTHORIZATION TO EMPLOY
GROBSTEIN TEEPLE LLP AS
ACCOUNTANTS EFFECTIVE AUGUST
16, 2017; STATEMENT OF
DISINTERESTEDNESS IN SUPPORT
THEREOF**

**[11 U.S.C. §§327(a) Fed. R. Bank. P. 2014;
Loc. Bankr. R. 2014-1(b)]**

[No Hearing Required]

17 **TO THE HONORABLE ROBERT N. KWAN, UNITED STATES BANKRUPTCY JUDGE,**
18 **THE DEBTOR AND THEIR COUNSEL, THE OFFICE OF THE UNITED STATES**
19 **TRUSTEE, AND PARTIES ENTITLED TO NOTICE:**

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21 Applicant Rosendo Gonzalez, the duly appointed and acting chapter 7 trustee (the “Trustee”
22 or “Applicant”) of the bankruptcy estate (the “Estate”) of Beverly Monique Murray-
23 Calcote (“Debtor”), hereby applies for an order authorizing the employment of Grobstein Teeple LLP (“GT”
24 or the “Firm”), as his accountants effective August 16, 2017 (the “Application”) and in support of
25 this application, respectfully represents as follows:
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1 1. On or about February 17, 2017, the Debtor filed a voluntary petition under Chapter 7
2 of Title 11 of the United States Code (the "Petition Date"). Thereafter, Rosendo Gonzalez was
3 appointed as the Chapter 7 Trustee.

4 2. Based on the Trustee's review of pleadings, documents, and other information
5 provided, the Applicant has determined that it is necessary and appropriate to retain the services of
6 an accountant to provide certain specified services as well as those typically provided by a certified
7 public accountant on behalf of a trustee and a bankruptcy estate. Specifically, Applicant proposes to
8 retain an accountant to perform, among other tasks, the following specific acts:

- 9 a. Obtain and evaluate financial records;
10 b. Evaluate assets and liabilities of Debtor and Estate;
11 c. Evaluate tax issues related to the Debtor and Estate;
12 d. Prepare tax returns;
13 e. Evaluate avoidable transactions;
14 f. Provide litigation consulting if required; and
15 g. Provide accounting and consulting services requested by the Applicant and
16 his counsel.

17 3. As shown by the biographical information attached as **Exhibit A** hereto and
18 incorporated herein by this reference, the Firm and its professionals are very experienced in
19 insolvency, bankruptcy and reorganization matters and are well-qualified to represent Applicant. A
20 copy of the schedule of the Firm's current billing rates for accountants and paraprofessionals of the
21 Firm is attached hereto as **Exhibit B** and incorporated herein by this reference.

22 4. The Firm understands and agrees to accept employment on grounds that its fees may
23 be awarded only by application to and approval by this Court after notice and a hearing. The Firm
24 seeks employment pursuant to 11 U.S.C. §330. The Firm is familiar with the Bankruptcy Code, the
25 Bankruptcy Rules, the Local Bankruptcy Rules and the Guidelines of the United States Trustee, and
26 will comply with them.

27 5. As set forth in attached Statement of Disinterestedness, GT carefully reviewed its
28 files and determined that no conflict exists in connection with this matter, and that as of the date of

1 the Application, to the best of Applicant's knowledge and after consideration of the disclosures in
2 the attached Statement, Applicant believes that the Firm and all of its partners and associates are
3 disinterested persons as that term is defined by the Bankruptcy Code, and neither the Firm nor any
4 partners or associates of the Firm are connected with Applicant, the Debtor, its creditors, any other
5 party in interest, their respective attorneys, the United States Trustee, or any person employed in the
6 office of the United States Trustee, nor does the Firm or its accountants represent or hold an adverse
7 interest with respect to the Debtor, any creditor, or to this Estate.

8 6. Applicant is satisfied from the Statement of Disinterestedness that the Trustee's
9 employment of the Firm as accountants would be in the best interests of the Estate.

10 **WHEREFORE**, Applicant respectfully requests that it be authorized to employ GT,
11 effective as of August 16, 2017, pursuant to 11 U.S.C. §§ 327 and 330, and in accordance with Rule
12 2014 of the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rule 2014-1(b), on the
13 terms stated herein.

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16 Dated: August 18, 2017



ROSENDO GONZALEZ
Chapter 7 Trustee for the estate of
Beverly Monique Murray-Calcote

**STATEMENT OF DISINTERESTEDNESS FOR EMPLOYMENT OF
PROFESSIONAL PERSON UNDER RULE 2014, FEDERAL RULES OF
BANKRUPTCY PROCEDURE**

I, HOWARD B. GROBSTEIN, declare:

1. I am a certified public accountant, duly licensed and authorized to practice accounting in the State of California. I am a member in good standing of the American Institute of Certified Public Accountants (AICPA), and am a partner at Grobstein Teeple LLP ("GT"), proposed accountants for Applicant. I am authorized to make this Declaration on behalf of the Firm. All capitalized terms used herein are as defined in the foregoing Application.

2. This declaration is made in support of the foregoing Application by the Trustee to retain the Firm as his accountants herein as of August 16, 2017. The Firm, its members and associates are well-qualified to represent the Trustee in this matter, as can be seen by the Firm's biographical information, a true and correct copy of which is attached hereto as **Exhibit A** and incorporated herein by this reference.

3. The Firm understands and agrees to accept employment on grounds that its fees may be awarded only by application to and approval by this Court after notice and a hearing. It is contemplated that GT will seek compensation and reimbursement of expenses from the Estate based upon its normal and usual hourly billing rates and may seek interim compensation as permitted by U.S.C. §§ 330 and 331.

4. The Firm was not paid a monetary retainer.

5. GT carefully reviewed its files and determined that no conflict exists in connection with this matter, and that GT neither holds nor represents a claim against the Debtor or the Estate other than as described below and in paragraph 7 of the Application. As attested to below, GT regularly checks its files to determine if it holds or represents any creditor or party in interest with an interest adverse to the Debtor or the Estate.

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1 6. The following is a complete description of the Firm's connections with the Applicant,
2 the Debtor, its creditors, any other party in interest, their respective attorneys and accountants, the
3 United States Trustee, or any person employed in the office of the United States Trustee: The Firm
4 of which the Trustee is a member has represented me in matters where I am the Trustee, which
5 matters are completely unrelated to the instant case. The Firm has also represented the Trustee in
6 other unrelated cases.

7 7. Finally, members of the Firm have socialized on occasion with the Trustee and with
8 other members of the firm of which the Trustee is a member.

9 8. The Firm is not and was not an investment banker for any outstanding security of the
10 Debtor.

11 9. The Firm is and was not, within three years before the date of the filing of the Petition
12 herein, an investment banker for a security of the Debtor, or an attorney for such an investment
13 banker in connection with the offer, sale or issuance of any security of the Debtor.

14 10. The Firm is not and was not, within two years before the date of filing of the Petition
15 herein, a director, officer or employee of the Debtor or of any investment banker for any security of
16 the Debtor.

17 11. The Firm neither holds nor represents any interest materially adverse to the interest of
18 the Estate or of any class of creditors or equity security holders, for reason of any direct or indirect
19 relationship to, connection with, or interest in, the Debtor, the Chapter 7 Trustee, or an investment
20 banker for any security of the Debtor, or for any other reason.

21 12. GT's and my business address is 6300 Canoga Avenue, Suite 1500W, Woodland
22 Hills, California 91367; telephone (818) 532-1020; facsimile (818) 532-1120.

23 13. The members of the Firm are not relatives or employees of any judge of the United
24 States Bankruptcy Court for the Central District of California, the United States Trustee, or any
25 person currently employed in the Office of the United States Trustee. I am familiar and will comply
26 with the Bankruptcy Code and the Bankruptcy Rules, the Local Bankruptcy Rules and the
27 Guidelines of the Office of the United States Trustee. A notice of the proposed employment of the
28 Firm was served on all proper parties pursuant to Loc. Bank. R. 2014-1(b).

1 After conducting the investigation described in paragraph 5 above, I declare under penalty of
2 perjury under the laws of the United States of America that the foregoing is true and correct, except
3 for those matters which are stated on information and belief, and as to those matters I believe them
4 to be true.

5 Executed this 18th day of August, 2017, at Woodland Hills, California.

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9 HOWARD B. GROBSTEIN
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EXHIBIT A

FIRM BIOGRAPHIES

PARTNERS

HOWARD B. GROBSTEIN, CPA/CFF, CFE, California State University Northridge (B.S. Accountancy, 1994) is a Partner in the Firm. He has acted as a Chapter 7 and Chapter 11 Trustee and Chapter 11 Examiner in the Central and Northern Districts of California. He has testified as an expert witness in District, Bankruptcy and State court cases. Mr. Grobstein has conducted numerous fraud investigations. He is a member of the Board of Directors and past chair of the Los Angeles/Orange County Chapter of the California Receiver's Forum. He was President of the Los Angeles Bankruptcy Forum for 2013. Mr. Grobstein was the Treasurer of the Los Angeles/Orange County chapter of the Turnaround Management Association.

BENJAMIN L. HOWARD, CPA, University of Denver (M.A. Accountancy and B.S. Accountancy) is a Partner in the Firm. Mr. Howard has over 10 years of experience in bankruptcy, litigation support and forensic accounting services.

JOSHUA TEEPLE, CPA/CFF, CFE, CISA, CITP, University of Colorado, Boulder (B.S. Business Administration, 1997) is a Partner in the Firm. Mr. Teeple specializes in providing forensic accounting and forensic technology services. He has testified as an expert witness in such matters. Mr. Teeple has conducted multiple fraud investigations and regularly provides litigation consulting services.

ALEX RACHMANONY, CPA, California State University, Los Angeles (B.S. in Accountancy, 1988) is a Partner in the Firm. Mr. Rachmanony has over 20 years of experience providing financial reporting for audits and reviews, obtaining financing, financial benchmarking, profitability studies and reconciliations, financial forecasting and projecting, tax planning and compliance, and tax audit representation.

KERMITH BOFFILL, CPA, California State University Northridge (B.S. in Accountancy, 2007) is a Senior Tax Consultant with the Firm. Mr. Boffill worked in private accounting for thirteen years before starting his career in public accounting in March 2006. Mr. Boffill has worked on a variety of audit and taxation engagements specializing in taxation of entities and individuals. Mr. Boffill has experience in bankruptcy matters including individual liquidations, corporate reorganizations and liquidations.

FIRM BIOGRAPHIES

PROFESSIONALS

RYAN ALLEN, California Lutheran University, (B.S., Accounting) is a Senior Consultant in the Firm.

KIM BIRD, California State, Fullerton (BA, Communications), is a consultant in the firm. Ms. Bird has experience in Business Management, payroll preparation, and book reconciliation.

JESSIE CHUN, The University of California, Los Angeles (Accounting) and University of San Diego (B.A., History) is a Consultant in the Firm. Ms. Chun has experience in payroll preparation, sales reconciliations, and preparing financial statements.

STEVEN GODOY, MSA, San Diego State University (M.S. Accountancy- Accounting Information Systems) and San Diego State University (B.S. Business Administration-Accounting) is a Consultant with the firm. Mr. Godoy has experience with not-for-profit accounting, accounting information systems, and process improvements. He is a member of the American Institute of CPAs, the Association of Latino Professionals For America, and the California Society of CPAs. He is currently a CPA Candidate with the California Board of Accountancy.

BRIAN LUNDEEN, M.A.S., CFE Northern Illinois University (Master of Accountancy Sciences, Accountancy, 2009) and Northern Illinois University (B.S., Accountancy, 2008) is a Manager with the Firm. Mr. Lundeen specializes in providing forensic accounting, litigation support, and fraud investigation services. He is a member of the Association of Certified Fraud Examiners, the Turnaround Management Association, the California Receivers Forum, and the Los Angeles Bankruptcy Forum.

KEVIN MEACHAM, California State University, Northridge (B.S. Information Systems with an Option in Business) is a Consultant in the Firm. Mr. Meacham is knowledgeable in network technologies, database management, application development, business intelligence, IT audit, enterprise resource planning, project management, and IT security. He has experience in bank record reconstructions for numerous accounts related to fraudulent transactions. He is a member of the Information Systems Audit and Control Association (ISACA) and Management Information Systems Association (MISA) at California State University, Northridge.

FIRM BIOGRAPHIES

LUCIA MIER, Santa Monica Community College (AA, Accounting, 2009) is a Consultant in the Firm. Ms. Mier has experience with assisting in preparation of tax return for entities and individuals.

TRACEY MUGA, California State University, Northridge (B.S. Family and Environmental Studies with an Option in Business, 1994) is a Consultant with the Firm. Ms. Muga currently is an Auditor for the California Parent Teacher Association. She is bilingual in English and Spanish.

JACQUELYN NICOLL, California State University, Northridge (Masters of Public Administration with emphasis in Management & Leadership) is a Consultant in the Firm.

STEVEN ROOPENIAN, CFE, California State University, Long Beach (B.S. Business Management) is a Manager in the Firm. Mr. Roopenian has experience in bankruptcy, forensic accounting, and litigation support. He is a member of the Association of Certified Fraud Examiners, the Turnaround Management Association, the Association of Insolvency and Restructuring Advisors, and the Los Angeles Bankruptcy Forum. Additionally, Mr. Roopenian assisted the treasurer of the Los Angeles/Orange County chapter of the Turnaround Management Association during his tenure.

EDDIE SHAMAS, CPA, California State University, Northridge (B.S. Accountancy and B.S. Finance) is a Senior Consultant in the Firm. Mr. Shamas has experience in providing assurance services to a variety of publicly traded and privately held companies in the manufacturing, distribution, retail, and service industries. He is a member of California Certified Public Accountants.

BRIAN SIEGEL, is a Forensic Technology Consultant with the Firm. Mr. Siegel has 10 years experience in the technology field. He is currently pursuing his Bachelor of Science degree in Information Technology-Information Security Systems at the University of Phoenix.

KENNETH SOLARES, California State University, Northridge (B.S. Finance) is a Consultant in the Firm. Mr. Solares has experience in accounting, bookkeeping, financial statement analysis and office management. Mr. Solares is a CPA Candidate with the California Board of Accountancy.

FIRM BIOGRAPHIES

KAILEY WRIGHT, CIRA, University of California, Santa Barbara (B.A., Economics, emphasis in Accounting) is a Manager with the Firm. Ms. Wright specializes in providing accounting services related to bankruptcy, forensic accounting, and litigation support for her clients. She is currently the Secretary of the Los Angeles Bankruptcy Forum. She is an active member of the Orange County Bankruptcy Forum and International Women's Insolvency & Restructuring Confederation.

PARAPROFESSIONALS

WENDI CARRANZA, Southern California College of Business and Law (A.A., Paralegal Studies) is an Assistant Trustee Administrator in our Riverside office.

SHEENA SKURO, West Los Angeles College, (A.A., Paralegal Studies) is a Trustee Administrator with the Firm.

DEBRA DYNABURSKY, Los Angeles Valley College, (A.A., Business Administration: Accounting) is an Administrator with the Firm.

EXHIBIT B

GROBSTEIN TEEPLE LLP

FIRM BILLING RATES

Partners and Directors

<u>Name</u>	<u>Rate</u>
Boffill, Kermith	\$300.00
Grobstein, Howard	\$425.00
Howard, Benjamin	\$350.00
Leonard, Jeffrey	\$340.00
Rachmanony, Alex	\$325.00
Stake, Kurt	\$375.00
Teeple, Joshua	\$375.00

Managing Consultants

<u>Name</u>	<u>Rate</u>
Kaufman, Matthew	\$250.00
Lundeen, Brian	\$255.00
Roopenian, Steven	\$255.00
Shamas, Eddie	\$200.00
Wright, Kailey	\$255.00

Consultants

<u>Name</u>	<u>Rate</u>
Allen, Ryan	\$185.00
Bird, Kimberly	\$100.00
Chun, Jessie	\$165.00
Godoy, Steven	\$185.00
Meacham, Kevin	\$185.00
Mier, Lucia	\$175.00
Muga, Tracey	\$175.00
Nicoll, Jacquelyn	\$100.00
Siegel, Brian	\$200.00
Solares, Kenneth	\$175.00

Administrators

<u>Name</u>	<u>Rate</u>
Carranza, Wendi	\$100.00
Dynabursky, Debra	\$100.00
Skuro, Sheena	\$100.00

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

6300 Canoga Avenue, Suite 1500W, Woodland Hills, CA 91367

A true and correct copy of the foregoing document entitled (*specify*): **APPLICATION BY CHAPTER 7 TRUSTEE FOR AUTHORIZATION TO EMPLOY GROBSTEIN TEEPLE LLP AS ACCOUNTANTS EFFECTIVE AUGUST 16, 2017; STATEMENT OF DISINTERESTEDNESS IN SUPPORT THEREOF** will be served or was served (**a**) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (**b**) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On August 18, 2017, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Jeremy Faith	Jeremy@MarguliesFaithlaw.com, Helen@MarguliesFaithlaw.com; Noreen@MarguliesFaithlaw.com;Victoria@MarguliesFaithlaw.com; Brian@MarguliesFaithlaw.com
Julie J Villalobos	julie@oaktreelaw.com, oakecfmail@gmail.com;r51108@notify.bestcase.com
Noreen A Madoyan	Noreen@MarguliesFaithLaw.com, Helen@MarguliesFaithlaw.com; Victoria@MarguliesFaithlaw.com;Brian@MarguliesFaithlaw.com
Rosendo Gonzalez	rgonzalez@ecf.epiqsystems.com, vbowen@gonzalezplc.com, khernandez@gonzalezplc.com,rossgonzalez@gonzalezplc.com
United States Trustee Zann R Welch	ustpregion16.la.ecf@usdoj.gov ecfnotices@ascensioncapitalgroup.com

☐ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On August 18, 2017, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

<u>Debtor</u> Beverly Monique Murray-Calcode 3166 West Ave M-2 Lancaster, CA 93536	Honorable Robert N. Kwan US Bankruptcy Court 255 E. Temple Street, Suite 1682 Courtroom 1675 Los Angeles, CA 90012
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☐ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

<u>8/18/2017</u>	<u>DEBRA DYNABURSKY</u>	<u>/s/ DEBRA DYNABURSKY</u>
<i>Date</i>	<i>Printed Name</i>	<i>Signature</i>

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.